

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16671
[REDACTED])	
Petitioner.)	DECISION
)	
)	

On June 17, 2002, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted](taxpayer), proposing additional income tax, penalty and interest for the year 1999 in the total amount of \$528.

On June 19, 2002, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer has not requested an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The taxpayer was issued a Notice of Deficiency Determination by the Commission [Redacted] of the taxpayer's income. We find that the auditor correctly recomputed the taxpayer's tax liability [Redacted].

In the taxpayer's protest letter postmarked June 19, 2002, he stated that he received the Commission's NOD showing he owed \$528 in taxes. He stated he didn't agree with that amount. He stated that he has been in prison for two years and received a refund for the year 2000. He went on to state that the Commission now says he owes, and he would like to know why.

In the Tax Enforcement Specialist's June 25, 2002 letter to the taxpayer, he stated in pertinent part:

The State Tax Commission has taken the stand to follow the IRS ruling on whether an adjustment is warranted. If you have received additional information from the Internal Revenue Service, please forward a copy to my attention. If you have a copy of a

final determination from your appeal with the IRS, please forward a copy of this to me.

The taxpayer didn't provide the information requested by the specialist. The taxpayer's file was then transferred to the Commission's legal/tax policy division for further review.

On October 9, 2002, the Tax Policy Specialist (policy specialist) sent the taxpayer a hearing rights letter to inform him of his alternatives for redetermining a protested NOD. A follow-up letter to the hearing rights letter was sent to the taxpayer on November 20, 2002.

On November 26, 2002, the policy specialist received a letter from the taxpayer. In the letter, the taxpayer stated he has been in the Boise penitentiary for three years and doesn't know if he can appear in person or have a phone conference. The taxpayer stated that he had no way to obtain the information requested by the specialist.

Idaho Code § 63-3002 states:

It is the intent of the legislature by the adoption of this act, insofar as possible to make the provisions of the Idaho act identical to the provisions of the Federal Internal Revenue Code relating to the measurement of taxable income, to the end that taxable income reported each taxable year by a taxpayer to the internal revenue service shall be the identical sum reported to this state, subject only to modifications contained in the Idaho law; . . .

Since the taxpayer has not provided the Commission with a contrary result to the IRS's original redetermination, the Commission must uphold the deficiency as asserted.

WHEREFORE, Notice of Deficiency Determination dated June 17, 2002, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that taxpayer pay the following tax, penalty, and interest for the year 1999:

<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
\$429	\$21	\$95	\$545

Interest is calculated through May 3, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this ____ day of _____, 2003.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that I have on this ____ day of _____, 2003, served a copy of the within and foregoing DECISION by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
